

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:

Squirrels Research Labs LLC *et al.*,¹
Debtors.

) Chapter 11
Case No. 21-61491
(Jointly Administered)
Judge Russ Kendig

**SUMMARY OF FIRST INTERIM APPLICATION OF
CLIFTONLARSONALLEN LLP AS ACCOUNTANTS FOR THE DEBTORS,
FOR ALLOWANCE OF COMPENSATION OF PROFESSIONAL SERVICES
RENDERED TO SQUIRRELS RESEARCH LABS LLC FOR THE PERIOD
JANUARY 31, 2022 THROUGH MAY 31, 2022**

Name of Applicant:	CliftonLarsonAllen LLP
Authorized to Provide Professional Services to:	Accountants for the Debtors
Date of Retention:	June 30, 2022 (Effective as of January 31, 2022)
Petition Date:	November 23, 2021
Period for which Compensation and Reimbursement is sought:	January 31, 2022 – May 31, 2022
Amount of Compensation sought as Actual, Reasonable and Necessary:	\$8,422.00
Amount of Expense Reimbursement sought as Actual, Reasonable and Necessary:	\$ 476.09
Total Amount of Compensation and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$8,898.09

This application is: X interim ____ final. If this is not the first application filed, please state the following for each other application.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

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**FIRST INTERIM APPLICATION OF CLIFTONLARSONALLEN LLP AS
ACCOUNTANTS FOR THE DEBTORS, FOR ALLOWANCE OF COMPENSATION
OF PROFESSIONAL SERVICES RENDERED TO SQUIRRELS RESEARCH LABS
LLC FOR THE PERIOD JANUARY 31, 2022 THROUGH MAY 31, 2022**

Now comes CliftonLarsonAllen LLP (“CLA” or “Applicant”) accountants for the Debtors (the “Debtors”), and hereby submits its First Interim Application for Compensation of Professional Services Rendered to Squirrels Research Labs LLC For the Period January 31, 2022 Through May 31, 2022 (the “Application”), seeking entry of an order allowing, on an interim basis and authorizing payment of, CLA’s fees and reimbursable expenses. In support hereof, CLA respectfully states as follows:

Jurisdiction

1. The United States Bankruptcy Court for the Northern District of Ohio (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
2. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory bases for the relief requested herein are Bankruptcy Code sections 330 and 331, Bankruptcy Rule 2016, Local Bankruptcy Rule 2016-1.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

BACKGROUND

4. On November 23, 2021 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under Subchapter V of Chapter 11 of Title 11 of the Bankruptcy Code.

5. The Application to employ CliftonLarsonAllen LLP as Accountants to the Debtors was made January 31, 2022 [Docket No. 152]. On February 8, 2022, CLA filed a Supplemental Declaration of Daniel R. Riemenschneider in Support of the Debtors’ application [Docket No. 157]. The application was approved by an order of the Court dated June 30, 2022 [Docket No. 249].

RELIEF REQUESTED

6. No payments have heretofore been made or promised to Applicant for services rendered or to be rendered in any capacity whatsoever in connection with these bankruptcy proceedings. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received or to be received for services rendered or to be rendered in connection with these bankruptcy proceedings, except for the sharing of compensation among members and employed associates of the Applicant, as permitted by law.

7. This Application requests an order of this Court awarding compensation to the Applicant on an interim basis for the period from January 31, 2022 through and including May 31, 2022 (the “Compensation Period”).

8. The services rendered during the Compensation Period for which compensation is being requested primarily relate to general tax services, the preparation of tax returns, and communications with taxing authorities.

9. Attached hereto and marked **Exhibit A** is a detailed description of services provided during the Compensation Period. In addition, in support of this Application attached hereto as **Exhibit B** is the Declaration of Daniel R. Riemenschneider CPA.

10. Throughout the course of the Applicant's employment, the Applicant has been a disinterested person and has not represented or held an interest adverse to the interests of the Debtors with respect to the matters on which the Applicant was employed.

11. Applicant is cognizant of the criteria set forth in § 330 of the Bankruptcy Code for the determination of the reasonableness of the compensation sought herein, including (i) the time spent on providing the services, (ii) the rates charged for such services, (iii) whether the services were necessary to the administration of the chapter 11 cases and beneficial for the estates at the time that they were rendered, (iv) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance and nature of each particular problem, issue or task addressed, and (v) the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code. Applicant respectfully submits that the compensation it is seeking for the services that it rendered to Squirrels Research Labs LLC is reasonable under the criteria set forth above.

12. The professional services rendered by Applicant required a high degree of professional competence and expertise to address the myriad of issues requiring evaluation and action. Applicant respectfully submits that the services rendered on behalf of Squirrels Research Labs LLC were performed efficiently, effectively and economically. Applicant further notes that it has not over-staffed the matters for which it has been engaged, and that it has sought to use partners, associates, and paraprofessionals in an appropriate manner based upon the level of complexity and importance of such matters.

13. No prior application has been made in this or in any other Court for the relief requested herein for the Compensation Period. Applicant submits that this request is reasonable, fair and proper under all appropriate criteria utilized in chapter 11 cases under the Bankruptcy Code.

14. Applicant has not agreed to share (i) any compensation it may receive with another party or person, except that compensation earned by Applicant in this chapter 11 case will be used for Applicant's normal business purposes which, *inter alia*, includes payment of compensation to Applicant's employees, among whom are all of the partners, associates and paraprofessionals of Applicant, or (ii) any compensation another person or party has received or may receive.

WHEREFORE, the Applicant prays this Court for an Order substantially in the form attached hereto as **Exhibit C**:

1. Awarding and approving fees on an interim basis for the period from January 31, 2022 through May 31, 2022, in the total amount of \$8,422.00.

2. Awarding and approving, on an interim basis, reimbursement of expenses for the period January 31, 2022 through May 31, 2022, in the total amount of \$476.09.

3. Authorizing and ordering Debtors to pay, on an interim basis, such compensation in the total amount of \$8,898.09.

Dated: June 30, 2022

Respectfully submitted,

/s/ Julie K. Zurn

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